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1808

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#1508 p. 150

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**KEY**  
TO THE  
**ELEMENTS**  
OF  
**BOOK-KEEPING:**  
IN A SERIES OF  
**SHORT EXAMPLES,**  
FOR  
**THE USE OF SCHOOLS.**

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**Containing Journal and Leger.**

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**SECOND EDITION.**

**DUBLIN:**  
**PRINTED BY JOHN PORTEOUS,**  
**MOORE-STREET.**

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**MDCCCXXXV.**





**First Set.**

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**CASH ACCOUNT.**



*Dr.**Cash,*

1831									
Mar.	1	To Balance on hand this date	-	-	£80	0	0		
	"	" Goods for Sales this day	-	-	17	2	9		
	2	" William Thompson	-	-	41	10	0		
	"	" Goods for Sales this day	-	-	11	5	8		
	3	" John Hunter	-	-	9	10	0		
	"	" Goods for Sales this day	-	-	13	7	0		
	4	" do.	-	-	23	17	0		
	5	" a Legacy	-	-	93	4	8		
	"	" Goods for Sales this day	-	-	19	14	9		
	7	" Samuel Ely	-	-	4	15	0		
	"	" Hanney	-	-	4	0	0		
	"	" Goods for Sales this day	-	-	11	2	0		
					£	329	8	10	

## FIRST SET, CASH ACCOUNT.

5

		<i>Contra,</i>	<i>Cr.</i>
1831			
Mar.	1	By J. Cumming for Books -	£76 3 4
	2	" House expenses last week -	1 17 0
	"	" Hopston and Co. -	25 0 0
	3	" House rent - - -	25 0 0
	"	" Taxes - - -	3 9 0
	4	" Thomas Mason - - -	5 9 8
	"	" John Cumming - - -	27 9 0
	"	" Thomas White - - -	9 15 0
	5	" Wages to Shopman - - -	7 10 0
	"	" Coals - - -	2 5 0
	"	" William Wilson - - -	9 17 0
	7	" Waddel & Co. - - -	35 0 0
	"	" Hanney - - -	13 5 0
	"	" Balance in my hands - -	87 8 10
			<hr/>
			329 8 10
			<hr/>



***Second Set.***

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**CASH AND PERSONAL  
ACCOUNTS.**





*Dr.* *William Reid,* [FOL. 2

1832							
<i>Jany</i>	12	To Cash	.	.	.	£20	0 0
		„ do.	.	.	.	27	2 6
		„ do.	.	.	.	10	0 0
						£57	2 6

1832		<i>Dr. James Thompson,</i>					
<i>Jany</i>	1	To Cash	.	.	.	£53	6 4
	8	„ do.	.	.	.	37	5 6
		„ Balance	.	.	.	36	7 8
						£	126 19 6

1832		<i>Dr. John Robertson,</i>					
<i>Jany</i>	5	To Cash	.	.	.	£35	0 0
	10	„ do.	.	.	.	15	13 0
						£50	13 0

1832		<i>Dr. Balance,</i>					
<i>Jany</i>	12	To Cash	.	.	.	49	15 11
		„ William Reid	.	.	.	37	2 6
						£86	18 5

FOL. 2]

*Contra,*

*Cr.*

1832								
Jany	1	By Cash	.	.	.	£20	0	0
		„ Balance	.	.	.	37	2	6
						£57	2	6

1832								
		<i>Contra,</i>			<i>Cr.</i>			
Jany	3	By Cash	.	.	.	£69	3	6
	9	„ do.	.	.	.	7	16	0
	12	„ do.	.	.	.	50	0	0
						£	126	19 6

1832								
		<i>Contra,</i>			<i>Cr.</i>			
Jany	2	By Cash	.	.	.	£20	0	0
	8	„ do.	.	.	.	25	0	0
	11	„ do.	.	.	.	5	13	0
						£50	13	0

1832								
		<i>Contra,</i>			<i>Cr.</i>			
Jany	12	By James Thompson	.	.	.	£36	7	8
		„ Stock	.	.	.	50	10	9
						£86	18	5





**Third Set.**

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**C A S H**

**AND**

**ANOTHER REAL ACCOUNT.**



VOL. 1] *Dublin, January 1st, 1832.*

L. 1	Sundries Dr. to Stock,			
. 1	Cash - - -	£400	5	0
. 2	Wine, 50 pipes -	3500	0	0
			3900	5 0
	<i>Feby. 1st,</i>			
. 1	Cash Dr. to Wine,			
. 2	Sold to Williamson & Co. 6 pipes at £75		450	0 0
	The Cash came in and Wine went out, therefore Cash is Dr.			
	10			
. 1	Cash Dr. to Wine,			
. 2	Sold James Allen & Co. 10 pipes at £75 10s.		755	0 0
	<i>March 12th,</i>			
. 2	Wine Dr. to Cash,			
. 1	Bought of William Adams, 17 pipes at £73 5s.		1245	5 0
	Here the Wine came in and Cash went out, therefore, Wine is Dr.			
	30			
. 1	Cash Dr. to Wine,			
. 4	Sold to Michael Sullivan & Co. 50 pipes at £75		3750	0 0

*Dublin, April 2d, 1832.*

FOL. 2]

L. 2	Wine Dr. to Cash,			
. 1	Bought of Joseph Staunton, 37 pipes at £75	2775	0	0
	15			
. 1	Cash Dr. to Wine,			
. 2	Sold to James Allen & Co. 3 pipes at £81 7s.	244	1	0
	May 5th,			
. 1	Cash Dr. to Wine,			
. 2	Sold to Charles Thompson, 1 pipe at £82	82	0	0
	26			
. 1	Cash Dr. to Wine,			
. 2	Sold to Anderson & Co. 5 pipes which had sustained injury at £64	320	0	0
	June 16th,			
1	Wine Dr. to Cash,			
. 2	Bought of William Adams, 18 pipes at £65      £1170 0 0 5 do. „ 71      355 0 0	1525	0	0
	18			
. 1	Cash Dr. to Wine,			
. 2	Sold to Thomas Brett, 2 pipes at £73	146	0	0

FOL. 3] *Dublin, June 30th, 1832.*

L. 1	Cash Dr. to Wine,			
. 2	Sold to M. Sullivan & Co.			
	10 pipes at £69 -	£690	0	0
	7 do. „ 75 -	522	0	0
		<u>          </u>	1215	0 0
	<i>July 1st,</i>			
. 2	Balance Dr. to Sundries			
. 1	Cash . . . . .	£1817	1	0
. 2	Wine, 20 pipes at £70	1400	0	0
	do. 13 do. „ 73 5s.	955	5	0
		<u>          </u>	4169	6 0







*Dr.**Wine.*

[FOL. 2.]

1832			PIPER			
<i>Jan</i>	1	To Stock on hand - -	50	1 3500	0	0
<i>Mar</i>	12	„ Cash paid W. Adams & Co. for	17	1 1245	5	0
<i>Apr</i>	2	„ do. „ Jos. Staunton „	37	1 2775	0	0
<i>June</i>	16	„ do. „ William Adams „	23	1 1525	0	0
	30	„ Profit and Loss for gain		2 269	1	0
			Pipes 127	9314	6	0
1832		<i>Dr. Profit &amp; Loss,</i>				
<i>July</i>	1	To Stock for Balance . .		3 269	1	0
1832		<i>Dr. Balance.</i>				
<i>July</i>	1	To Cash remaining in my hands .		1 1817	1	0
	„	„ Wine remaining unsold, 33 pipes		2 2352	5	0
				4169	6	0





**Fourth Set.**

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**CASH ACCOUNT,**

**WITH**

**A GENERAL GOODS ACCOUNT. .**

*Dublin, January 1st, 1832. FOL. 1]*

<b>Sundries Dr. to Stock,</b>				
Cash . . . .	£319 18 4			
Goods . . . .	017 17 4			
	<u>          </u>	2337	15	8
<u>1</u>				
<b>Dr. Goods</b>				
To Cash Paid Waddell & Co. .		107	19	3
<u>1</u>				
<b>Dr. Goods</b>				
To Cash paid Thos. White for printing		45	7	0
<u>1</u>				
<b>Dr. Cash</b>				
To Goods for amount of this day's sale		27	6	2
<u>2</u>				
<b>Dr. Goods,</b>				
To Cash paid John Cumming for Books		15	19	0
<u>2</u>				
<b>Dr Goods,</b>				
To Cash paid Wm. Wilson for binding		13	19	8
<u>2</u>				
<b>Dr. Cash,</b>				
To Goods for amount of this day's sales		131	17	0
<u>4</u>				
<b>Dr. Cash,</b>				
To Goods for 50 copies Murray's Gram-				
mar . . . . .		7	10	0
<u>4</u>				
<b>Dr. Goods,</b>				
To Cash paid Curry & Co.		19	3	0

FOL. 2] *Dublin, January 4th, 1832.*

<b>Dr. Goods,</b>					
To Cash paid M'Donnell for Printing-paper	-	-	27	15	7
4					
<b>Dr. Cash,</b>					
To Goods for amount of 25 copies of Murray's Grammar	-	-	3	15	0
4					
<b>Dr. Cash,</b>					
To Goods for amount of sales this day			17	15	9
5					
<b>Dr. Goods,</b>					
To Cash remitted Wesley & Co. -			45	8	0
5					
<b>Dr. Cash,</b>					
To Goods for amount received from William M'Comb	-	-	87	0	0
5					
<b>Dr. Cash,</b>					
To Goods for amount of sales this day			63	19	2
6					
<b>Dr. Balance,</b>					
To Cash	-	-	£383	14	11
To Goods	-	-	1987	18	9
			2371	13	8

*Dr.**Stock,*

[FOL. 1

1832								
<i>Jany</i>	6	To Balance for my net Capital	-		2371	13	8	
					2371	13	8	

1832		<i>Dr.</i>	<i>Cash,</i>					
<i>Jany</i>	1	To Stock	- - -		319	18	4	
	"	" Goods amount of Sales	- - -		27	6	2	
	2	" Do. do.	- - -		131	17	0	
	4	" Do.	- - -		7	10	0	
	"	" Do.	- - -		3	15	0	
	"	" Do.	- - -		17	15	9	
	5	" Do.	- - -		87	0	0	
	"	" Do.	- - -		63	19	2	
					659	1	5	

1832		<i>Dr.</i>	<i>Goods,</i>					
<i>Jany</i>	1	To Stock	- - -		2017	17	4	
	"	" Cash paid Waddell & Co.	- - -		107	19	3	
	"	" Do. " Thomas White	- - -		45	7	0	
	2	" Do. " John Cumming	- - -		15	19	0	
	"	" Do. " William Wilson	- - -		13	19	8	
	4	" Do. " Curry & Co.	- - -		19	3	0	
	"	" Do. " M'Donnell & Co.	- - -		27	15	7	
	5	" Do. " Wesley & Co	- - -		45	3	0	
	6	" Profit and Loss for gain	- - -		33	18	0	
					2327	1	10	

FOL. 1]

*Contra,**Cr.*

1832								
<i>Jany</i>	1	By Sundries	-	-	-	2337	15	8
	6	„ Profit & Loss for net gain on Goods				33	18	0
						2371	13	8

1832								
			<i>Contra,</i>		<i>Cr.</i>			
<i>Jany</i>	1	By Goods	-	-	-	107	19	3
	2	„ Do.	-	-	-	45	7	0
	2	„ Do.	-	-	-	15	19	0
	3	„ Do.	-	-	-	13	19	8
	4	„ Do.	-	-	-	19	3	0
	5	„ Do.	-	-	-	27	15	7
	5	„ Do.	-	-	-	45	3	0
	6	„ Balance	-	-	-	383	14	11
						659	1	5

1832								
			<i>Contra,</i>		<i>Cr.</i>			
<i>Jany</i>	1	By Cash	-	-	-	27	6	2
	2	„ Do.	-	-	-	131	17	0
	4	„ Do.	-	-	-	7	10	0
	5	„ Do.	-	-	-	3	15	0
	6	„ Do.	-	-	-	17	15	9
	7	„ Do.	-	-	-	87	0	0
	8	„ Do.	-	-	-	63	19	2
	9	„ Balance	-	-	-	1987	18	9
						2327	1	10









**Fifth Set.**

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**PERSONAL ACCOUNTS,**

**IN ADDITION TO**

**REAL ACCOUNTS.**

*Dublin, January 1st, 1832.* [FOL. 1

L. 1	<b>Sundries Dr. to Stock,</b>			
. 1	Cash - - - £254 18 10			
. 1	Goods - - - 1217 2 3			
	<u>1</u>	1472	1	1
. 1	<b>Dr. Goods,</b>			
. 2	To John Black & Co. for amount of Invoice - - -	117	19	5
	<u>1</u>			
. 1	<b>Dr. Cash,</b>			
. 1	To Goods, amount of sales this day	13	4	2
	<u>2</u>			
. 2	<b>Dr. James White,</b>			
. 1	To Cash on account - - -	20	0	0
	<u>2</u>			
. 1	<b>Dr. Cash,</b>			
. 2	To Profit and Loss for the amount of the late Mr. Gordon's Legacy -	18	10	0
	<u>2</u>			
. 1	<b>Dr. Cash,</b>			
. 1	To Goods for amount of Sales this day	13	14	9
	<u>3</u>			
. 1	<b>Dr. Goods,</b>			
. 2	To James White for an Edition of Euclid's Elements - - -	75	3	4

FOL. 2] *Dublin, January 3d, 1832.*

L. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	11	2	7
	4			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	6	2	6
	4			
. 2	Dr. James White,			
. 1	To Cash - - - -	40	0	0
	4			
. 2	Dr. Profit and Loss,			
. 1	To Cash, paid Clerk's salary $\frac{1}{2}$ year	37	10	0
	4			
. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	5	2	3
	5			
. 2	Dr. John Blake & Co.			
. 1	To Cash - - - -	100	0	0
	5			
. 1	Dr. Goods,			
. 2	To James White per Invoice -	2	16	0
	5			
. 1	Dr. Cash,			
. 1	To Goods, amount of Sales this day	15	7	6

*Dublin, January 6th, 1832.* [FOL. 3

L. 1	Dr. Goods,			
. 2	To John Black & Co. per Invoice,	53	8	0
	6			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	18	2	0
	6			
. 2	Dr. James White,			
. 1	To Cash - - - -	17	19	4
	6			
. 2	Dr. Profit and Loss,			
. 1	To Cash, $\frac{1}{2}$ year's rent of Warehouse	50	0	0
	6			
. 1	Dr. Cash,			
. 2	To Profit and Loss, gained by a House	20	0	0
	6			
. 1	Dr. Cash,			
. 1	To Goods, amount of Sales this day	7	18	2
	8			
. 1	Dr. Cash,			
. 2	To A. Macarthur - - -	20	0	0
	8			
. 2	Dr. A. Macarthur,			
. 1	To Goods - - - -	2	14	0

FOL. 4] *Dublin, January 8th, 1832.*

L. 2	Dr. John Black & Co.			
. 1	To Cash remitted them - -	60	0	0
	8			
. 1	Dr. Cash,			
. 1	To Goods, amount of this day's Sales	9	19	7
	9			
. 2	Dr. Profit and Loss,			
. 1	To Cash Lost - - -	10	0	0
	9			
. 1	Dr. Balance,			
. 2	To Cash - - £54 8 6			
	To Goods - - 1398 15 7			
	To A. Macarthur - 6 18 6			
		1460	2	7
. 1	Cr. Balance,			
. 2	By John Black & Co.	11	7	5



*Dr.**Stock,*

[FOL. 1

1832				LF			
<i>Jany</i>	9	To Profit and Loss for net loss -	-	2	23	5	11
"	"	" Balance for my net Estate -	-	2	1448	15	2
					1472	1	1

1832		<i>Dr.</i>	<i>Cash,</i>				
<i>Jany</i>	1	To Stock - - -	-	1	254	18	10
"	"	" Goods - - -	-	1	13	4	2
"	2	" Profit and Loss - - -	-	2	18	10	0
"	"	" Goods - - -	-	1	13	14	9
"	3	" Do. - - -	-	1	11	2	7
"	4	" Do. - - -	-	1	5	2	3
"	5	" Do. - - -	-	1	15	7	6
"	6	" Profit and Loss - - -	-	2	20	0	0
"	"	" Goods - - -	-	1	7	18	2
"	8	" A. Macarthur - - -	-	2	20	0	0
"	"	" Goods - - -	-	1	9	19	7
					389	17	10

1832		<i>Dr.</i>	<i>Goods,</i>				
<i>Jany</i>	1	To Stock - - -	-	1	12	17	2 3
"	"	" John Black and Co. per Invoice	-	2	117	19	5
"	3	" James White " do.	-	2	75	3	4
"	5	" Ditto " do.	-	2	2	16	0
"	6	" John Black and Co. " do.	-	2	53	8	0
"	9	" Profit and Loss for gain -	-	2	35	14	1
					1502	3	1

FOL. 1]

*Contra,**Cr.*

1832					LF			
<i>Jany</i>	1	By Sundries	-	-	-	1472	1	1
						1472	1	1

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	2	By James White	-	-	2	20	0	0
	4	" Do.	-	-	2	40	0	0
	"	" Profit and Loss	-	-	2	37	10	0
	5	" John Black and Co.	-	-	2	100	0	0
	6	" James White	-	-	2	17	19	4
	"	" Profit and Loss	-	-	2	50	0	0
	8	" John Black and Co.	-	-	2	60	0	0
	9	" Profit and Loss	-	-	2	10	0	0
	"	" Balance	-	-	2	54	8	6
						389	17	10

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	1	By Cash	-	-	1	13	4	2
	2	" Do.	-	-	1	13	14	9
	3	" Do.	-	-	1	11	2	7
	4	" A. Macarthur	-	-	2	6	2	6
	"	" Cash	-	-	1	5	2	3
	5	" Do.	-	-	1	15	7	6
	6	" A. Macarthur	-	-	2	18	2	0
	"	" Cash	-	-	1	7	18	2
	8	" A. Macarthur	-	-	2	2	14	0
	"	" Cash	-	-	1	9	19	7
	9	" Balance	-	-	2	1398	15	7
						1502	3	1



**FOL. 27**

*Contra,*

**Cr.**

[illegible][illegible]

1832							
			<i>Contra,</i>	<i>Cr.</i>			
<i>Jan'y</i>	8	By Cash	-	-	1	20	0 0
	9	" Balance	-	-	2	6	18 6
						26	18 6

1832		Contra,	Cr.			
Jan'y	2	By Cash amt. of Mr. Gordon's Legacy		1	18	10 0
	6	" Do. gained by a House	-	1	20	0 0
	9	" Goods for gain	-	1	35	14 1
	"	" Stock for loss	-	1	23	5 11
					97	10 0

[illegible]



**Sixth Set.**

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**REAL ACCOUNTS,**

**SUBDIVIDED INTO**

**VARIOUS KINDS OF GOODS;**

**ALSO OF**

**TRANSACTIONS BY BILLS,**

**WITH DISCOUNT, INTEREST, &c. &c.**

*Dublin, January 1st, 1832.*

L. 1	<b>Cr. Stock,</b>					
. 1	By Alum	-	7cwt. 3qr. 0lb.	5	8	6
. 1	" Copperas	-	23 0 3	6	12	3
. 2	" Tobacco	-	12 1 13	415	10	0
. 2	" Sugar	-	12 3 0	28	13	9
. 2	" Opium	-	0 0 73	44	14	3
. 2	" Galls	-	0 0 146	18	5	0
. 3	" Clover-seed	-	12 2 0	50	0	0
. 3	" Corkwood 8 ton	5	0 0	214	10	0
. 3	" Barrel Staves 26m	-	-	315	18	0
. 3	" Bottles 8½ Gross	-	-	11	9	6
. 4	" Wines 24 pipes 218 doz.	-	-	1952	2	0
. 7	" Castellaine & Co.	-	£42 5 0			
. 7	" Cearns, Cary & Co.	-	72 10 4			
				114	15	4
. 4	" Bills Receivable	-	-	159	5	0
. 1	" Cash	-	-	137	10	0
. 5	" Warehouse and Stores	-	-	1200	0	0
				4674	13	7
			<u>1</u>			
. 1	<b>Dr. Stock,</b>					
. 8	To E. Grimshaw due him	£102	6 8			
. 7	" Thos. Sherlock & Co.					
	due them	-	57 9 2			
. 9	" Coutts & Co.	-	37 19 0			
				197	14	10
. 4	" Bills Payable for my acceptances			1226	12	8
				1424	7	6
			<u>2</u>			
. 3	<b>Cr. Anto. Silva &amp; Co St. Ubes,</b>					
. 5	By Salt, shipped per the Active, 33 tons			167	10	0
			<u>2</u>			
. 4	<b>Cr. Edward Smith &amp; Co.</b>					
. 5	By Herrings, 70 barrels	-	3 months	67	16	3

*Dublin, January 3d, 1832.* [FOL. 2

L. 5	Cr. W. G. Taylor, London,			
. 6	By Leghorn Hats, 4 cases, 31 days	785	3	10
	4			
. 6	Cr. J. Jameson, Dodder Bank,			
. 6	By Malt Spirits, 3 puncheons -	47	8	0
	4			
. 6	Dr. Malt Spirits,			
. 1	To Cash, paid duty and fees on 1 pun.	7	6	8
	6			
. 6	Dr. John Campbell and Co.			
	Sackville-street,			
. 6	To Malt Spirits, 1 pun. sold them -	25	18	0
	6			
. 6	Dr. Ward, Pring and Herron,			
	Westmoreland-street,			
. 2	To Opium, 16½lb. - 2 months	11	19	3
	7			
. 1	Dr. Cash			
. 4	To Wine sold E. Grant 3 dozen Cape	3	15	0
	7			
. 7	Cr. Castellaine, Schaezler & Co.			
	London,			
. 7	By Brandy, per Aurora, 4 Casks, 90 days	266	0	0
	7			
. 3	Dr. Antonio Silva & Co.			
. 4	To Bills Payable, accepted their draft, 23d April - - -	167	10	0



*Dublin, January 7th, 1832.* [FOL. 3

L. 6	Dr. Malt Spirits,			
. 1	To Cash, paid duty on 2 puncheons	14	13	4
	9			
. 6	Dr. John Jameson & Co.			
. 6	To Malt Spirits 56 Gallons -	26	12	0
	9			
. 6	Cr. John Campbell & Co.			
. 1	By Cash on account - -	50	0	0
	10			
. 5	Dr. Salt,			
. 1	To Cash, paid duty - -	11	18	4
	10			
. 6	Dr. Leghorn Hats,			
. 1	To Cash, paid freight and charges -	7	0	6
	11			
. 6	Cr. Ward, Pring & Co.			
. 4	By Bills Receivable, for Finlay & Co's. acceptance, 61 days -	10	0	0
. 1	„ Cash in full - - -	1	19	3
	11	11	19	3
. 7	Dr. Thomas Sherlock & Co.			
. 3	To Barrel staves, 6m. - - -	90	0	0
	12			
. 8	Dr. Robert Smith, Stephen's- Green, at 2 months,			
. 4	To Wine, 2 pipes Port, & 19 doz. Cape	192	4	6
. 3	„ Bottles, 8½ gross - -	12	15	0
		204	19	6

FOL. 4] *Dublin, January 13th, 1832.*

L. 7	Cr. Cearns, Cary & Co. Liver-			
—	pool, 4 months,			
. 8	By Pot Ashes, 75 barrels -	348	15	0
	13			
. 8	Dr. Ebnzr. Grimshaw, Meath-			
—	street, 2½ per cent. for Cash,			
. 1	To Copperas, 14½ cwt. -	4	14	3
	14			
. 7	Dr. Castellaine, Schaezler & Co.			
. 4	To Bills Payable for my acceptance of			
	their draft . . . . .	266	0	0
	14			
. 6	Dr. John Jameson & Co.			
. 4	To Bills Payable for my acceptance of			
	his draft . . . . .	47	8	0
	15			
. 4	Dr. Edward Smith & Co.			
. 4	To Bills Receivable, Delacour's accep-			
	tance . . . . . £50 0 0			
. 1	„ Cash in full of Herrings 17 16 3			
	67	16	3	
	16			
. 1	Dr. Cash,			
. 5	To Herrings, for 20 barrels sold to Men-			
	dicity Institution . . . . .	25	0	0
	16			
. 1	Dr. Cash,			
. 2	To Galls, sold A. Macarthur			
	12lb. . . . . £1 12 0			
. 1	„ Copperas, 3lb. . . . . 0 0 3			
			1	12 3

*Dublin, January 17th, 1832.* [FOL. 5

L. 7	Dr. Thomas Sherlock & Co.			
—	Abbey-street, 61 days,			
. 5	To Salt, 12 tons, sold him	75	0	0
	17			
. 7	Cr. Thomas Sherlock & Co.			
. 4	By Bills Receivable, Tottenham's			
	note . . . . . £40 0 0			
. 1	„ Cash . . . . . 34 5 0			
. 8	„ Discount allowed 2 months'			
	interest . . . . . 0 15 0	75	0	0
	17			
. 8	Dr. Ebenezer Grimshaw, at			
—	2½ per cent. for Cash,			
. 1	To Alum, 5 cwt. . . . . £3 5 0			
. 3	„ Staves, 10m. . . . . 150 0 0			
. 3	„ Clover seed, 3 cwt. . . . . 15 0 0	168	5	0
	17			
. 7	Cr. Thomas Sherlock,			
. 1	By Cash on account . . . . .	20	0	0
	19			
. 5	Dr. Wm. G. Taylor, London,			
. 4	To Bills Payable, remitted him my note,			
	31 days . . . . .	500	0	0
	19			
. 4	Dr. Bills Payable,			
. 1	To Cash, paid my acceptance to John-			
	son and Co. . . . .	36	5	3
	21			
. 5	Dr. Warehouse and Stores,			
. 1	To Cash, paid Carolan & Co. for altera-			
	tions . . . . .	15	0	0

FOL. 6] *Dublin, January 23d, 1832.*

L. 7	<b>Dr. Thomas Sherlock &amp; Co.</b>					
—	<b>3 months' bill,</b>					
. 8	To Ashes,	12 bar.	- £21 0 0			
. 5	„ Herrings,	15 da.	- 19 10 0			
. 3	„ Staves,	10 m.	- 150 0 0			
. 5	„ Salt,	10 Ton	- 62 10 0			
				253	0	0
			<u>23</u>			
. 7	<b>Dr. Cash,</b>					
—						
. 2	To Opium,	40 lb.	- £26 0 0			
. 2	„ Galls	50 lb.	- 6 17 6			
. 1	„ Copperas,	8½ Cwt.	- 2 11 0			
. 7	„ Brandy,	1 cask	- 87 0 0			
				122	8	6
			<u>25</u>			
. 8	<b>Dr Robert Smyth, 3 months,</b>					
—						
. 7	To Brandy	1 cask	- £87 14 6			
. 2	„ Sugar,	12 Cwt. 3 qr.	28 1 0			
. 4	„ Wine,	3 pipes 30 doz.	287 5 0			
				403	0	6
			<u>25</u>			
. 7	<b>Dr. Castellaine &amp; Co. London,</b>					
—						
. 8	To Robert Smyth for his acceptance,					
	31 days	-	£282 0 0			
. 8	„ Discount in full	-	3 3 10			
				285	3	10
			<u>25</u>			
. 9	<b>Dr. Coutts &amp; Co. London,</b>					
—						
. 1	To Cash paid for Hodgens' dft. on Hil-					
	ton, 61 days	-	-	300	0	0
			<u>25</u>			
. 9	<b>Dr. Rent and Charges,</b>					
—						
. 1	To Cash paid Rent of Warehouse for					
	last month	.	.	7	10	0

*Dublin, January 29th, 1832.* [FOL. 7

L. 9	<b>Dr. Rent and Charges,</b>			
. 1	To Cash, paid postage, twine, packing cases, &c.	5	16	8
	„ Cash paid Clerk's & Porter's wages	6	12	0
	<u>29</u>	12	8	
. 7	<b>Cr. Castellaine &amp; Co. London,</b>			
. 8	By Ashes, per William and Mary from Baltimore, 100 bar.	437	10	0
	<u>29</u>			
. 9	<b>Dr. Profit &amp; Loss,</b>			
. 1	To Cash, deficient in settling	0	15	3
	<u>29</u>			
. 8	<b>Dr. Ebenezer Grimshaw,</b>			
. 8	To Ashes, 50 bar. sold him of the cargo of William & Mary from Baltimore	250	0	0
	<u>30</u>			
. 8	<b>Cr. Ebenezer Grimshaw,</b>			
. 4	By Bills Receivable, four bills indorsed . . . £178 0 0			
. 1	„ Cash . . . 22 0 0			
. 8	„ Discount, 2 months' interest on Cash . . . 0 4 5	200	4	5
	<u>31</u>			
. 4	<b>Cr. Bills Receivable, discounted with La Touche,</b>			
. 1	By Cash for 4 bills . . . £212 4 5			
. 8	„ Discount for Interest . . . 2 0 7	214	5	0

FOL. 8] *Dublin, January 31st, 1832.*

L. 9	<b>Dr. Coutts &amp; Co. London,</b>			
. 1	To Cash paid for Hamilton's dft. on Jones and Co. . £208 19 0			
. 8	„ Discount allowed . 1 1 0	210	0	0
	<u>31</u>			
. 4	<b>Cr. Bills Receivable,</b>			
. 1	By Cash, received payment of Wilson's acceptance . . . . .	35	0	0
	<u>31</u>			
. 7	<b>Dr. Thomas Sherlock &amp; Co.</b>			
. 8	To Ashes, for error in charging 12 bar. at 35s. instead of 95s. January 23rd,	36	0	0
	<u>31</u>			
. 5	<b>Dr. Wm. G. Taylor, London,</b>			
. 8	To Robert Smyth for his acceptance, 31 days . . . £282 0 0			
. 8	„ Discount in full . 3 3 10	285	3	10
	<u>31</u>			
. 6	<b>Cr. John Jameson &amp; Co.</b>			
. 6	By John Campbell & Co. for 1 puncheon Malt Spirits, charged them in error, on January 9th . . . . .	26	12	0
	<u>31</u>			
. 8	<b>Cr. E. Grimshaw,</b>			
. 7	By Thomas Sherlock & Co. for Cash credited in error, on 17th January	20	0	0

*Dublin, January 31st, 1832.* [FOL. 9

. 9	Dr. Balance,			
. 1	To Allum on hand 2cwt. 3qrs. at 2½s.	3	6	0
. 2	„ Opium 16lb. „ 12s 3d..	9	16	0
. 2	„ Galls 84lb. „ 2s. 6d.	10	10	0
. 3	„ Clover seed 9cwt. 3qrs. „ 80s.	39	0	0
. 3	„ Corkwood 8ton 5cwt. „ £26.	214	10	0
. 4	„ Wine 19 pipes 166 doz.	1513	10	0
. 5	„ Salt 11 ton „ 113s.	62	3	0
. 5	„ Herrings 35 bar. „ 20s.	35	0	0
. 6	„ Leghorn Hats, 4 cases -	792	4	4
. 6	„ Malt Spirits 56 gal. „ 8s. 2d.	22	17	4
. 7	„ Brandy - 240 gal. „ 12s.	144	0	0
. 8	„ Ashes - 113 bar. „ 90s.	508	10	0
. 2	„ Tobacco 12cwt. 0qrs. 5lb.	404	14	0
		3760	0	8
. 4	„ Bills Receivable - -	88	0	0
. 1	„ Cash - - -	126	1	2
. 5	„ Warehouse and Stores - -	1215	0	0
		5189	1	10
. 6	„ John Campbell & Co. £2 10 0			
. 7	„ Thomas Sherlock & Co. 321 10 10			
. 8	„ Ebenezer Grimshaw, 100 8 2			
. 8	„ Robert Smyth, - 44 0 0			
. 9	„ Counts & Co. - 372 1 0			
		840	10	0
		6029	11	10
	31			
. 9	Cr. Balance,			
. 7	By Castellaine, Schaezler & Co. £110 1 2			
. 7	„ Cearns, Cary & Co. 276 4 8			
		386	5	10
. 4	„ Bills Payable for my acceptances per list - - -	2171	5	5
		2557	11	3

# INDEX TO LEGER, SIXTH SET.

A	
	FOL
Alum .....	1
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B	
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Bottles .....	3
Bills Receivable .....	4
Bills Payable .....	4
Brandy .....	7
Balance.....	9

C	
Copperas .....	1
Cash .....	1
Clover seed .....	3
Corkwood .....	3
Campbell, John & Co .....	6
Castellaine, Schaezler & Co. ....	7
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D	
Discount .....	8

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Galls.....	2
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Jameson, John & Co. ....	6

L	
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Leghorn Hats .....	6

M	
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O	
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P	
Profit and Loss .....	9

R	
Rent and Charges .....	9

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Sugar .....	2
Silva, Antonio & Co. ....	3
Smyth, Edward & Co.....	4
Salt .....	5
Sherlock, Thomas & Co. ...	7
Smith, Robert.....	8

T	
Tobacco.....	2
Taylor, W. G. ....	5

W	
Wine .....	4
Warehouse and Stores .....	5
Ward, Pring & Co. ....	6



*Dr.* *Stock,* [FOL. I

1832									
Jany	1	To Sundries	-	-	-	LF	1424	7	6
	31	" Balance for my net Estate	-				93472	0	7
							4896	8	1

1832		<i>Dr.</i>	<i>Cash,</i>						
Jany	1	To Stock	-	-	-	1	137	10	0
	7	" Wine	-	-	-	4	315	0	0
	9	" John Campbell & Co.	-	-	-	6	50	0	0
	11	" Ward, Pring & Herron	-	-	-	6	119	3	0
	16	" Herrings	-	-	-	5	25	0	0
	"	" Sundries	-	-	-	-	112	3	0
	17	" Thomas Sherlock & Co.	-	-	-	7	34	5	0
	"	" Ditto	-	-	-	7	20	0	0
	23	" Sundries	-	-	-	-	122	8	6
	30	" Ebenezer Grimshaw	-	-	-	8	22	0	0
	31	" Bills Receivable	-	-	-	4	212	4	5
	"	" Ditto	-	-	-	4	35	0	0
							665	14	5
Feby	1	*To Balance on hand	-	-	-		126	1	2

1832		<i>Dr.</i>	<i>Alum,</i>						
Jany	1	To Stock	-	-	7cwt. 3qr.	1	5	8	6
	31	" Profit and Loss	-			9	1	2	6
					7cwt. 3qr.		6	11	0
Feby	1	To Balance	-	-	2cwt. 3qr.		3	6	0

1832		<i>Dr.</i>	<i>Copperas,</i>						
Jany	1	To Stock	-	23cwt. 0qr. 3lb.		1	6	12	3
	31	" Profit and Loss				9	0	13	3
				23cwt. 0qr. 3lb.			7	5	6

\* This Balance is taken from the Cr. side to commence a new account.  
The balances are brought down in this manner throughout this Set.

FOL. 1]

*Contra,**Cr.*

1832									
Jany	1	By Sundries	-	-	-	4674	13	7	
	31	„ Profit and Loss for my net gain				9 221	14	6	
						4896	8	1	

1832									
Jany	4	By Malt Spirits	-	-	-	6	7	6	8
	7	„ Do.	-	-	-	6	14	13	4
	10	„ Salt	-	-	-	5	11	18	4
	„	„ Leghorn Hats	-	-	-	6	7	0	6
	15	„ Edward Smyth & Co.	-	-	-	4	17	16	3
	19	„ Bills Payable	-	-	-	4	36	5	3
	21	„ Warehouse and Stores	-	-	-	5	15	0	0
	25	„ Coutts & Co.	-	-	-	9	200	0	0
	„	„ Rent and Charges	-	-	-	9	7	10	0
	29	„ Ditto	-	-	-	9	12	8	8
	„	„ Profit and Loss	-	-	-	9	0	15	3
	31	„ Coutts & Co.	-	-	-	9	208	19	0
	„	„ Balance	-	-	-	9	126	1	2
						665	14	5	

1832									
Jany	17	By Ebenezer Grimshaw	5cwt. 0qr.			8	3	5	0
	31	„ Balance	2cwt. 3qr.			9	3	6	0
			7cwt. 3qr.				6	11	0

1832									
Jany	16	By Cash	-	3lb.		1	0	0	3
	13	„ Ebnzr. Grimshaw	14cwt. 2qr. 0lb.			8	4	14	3
	23	„ Cash	-	8cwt. 2qr. 0lb.		1	2	11	0
			23cwt. 0qr. 3lb.				7	5	6

*Dr.* *Tobacco,* [FOL. 2

1832									
<i>Jan'y</i>	1	To Stock	-	12cwt. 1qr. 13lb.	1	415	10	0	
				12cwt. 1qr. 13lb.		415	10	0	
<i>Feb'y</i>	1	To Stock on hand		12cwt. 0qr. 5lb.		404	14	0	

1832		<i>Dr.</i>	<i>Sugar,</i>						
<i>Jan'y</i>	1	To Stock	-	12cwt. 3qr.	1	28	13	9	
				12cwt. 3qr.		28	13	9	

1832		<i>Dr.</i>	<i>Opium,</i>						
<i>Jan'y</i>	1	To Stock	-	73lb.	1	44	14	3	
	31	" Profit and Loss	-		9	3	1	0	
				73lb.		47	15	3	
<i>Feb'y</i>	1	To Stock on hand	-	16½lb.		9	16	0	

1832		<i>Dr.</i>	<i>Galls.</i>						
<i>Jan'y</i>	1	To Stock	-	146 lb.	1	18	5	0	
	31	" Profit and Loss	-		9	0	14	6	
				146 lb.		18	19	6	
<i>Feb'y</i>	1	To Stock on hand	-	84 lb.		10	10	0	



*Dr.**Clover Seed.*[*FOL. 3.*]

1832									
<i>Jany</i>	1	To Stock	-	-	12cwt. 2qr.	1	50	0	0
	31	„ Profit and Loss	-	-		9	4	0	0
					12cwt. 2qr.		54	0	0
<i>Feby</i>	1	To Stock on hand	-	-	9cwt. 3qr.		39	0	0

1832		<i>Dr. Corkwood,</i>							
<i>Jany</i>	1	To Stock	-	-	8ton 5cwt.	1	214	10	0
<i>Feby</i>	1	To Stock on hand	-	-	8ton 5cwt.		214	10	0

1832		<i>Dr. Barrel Staves</i>							
<i>Jany</i>	1	To Stock	-	-	26 m.	1	315	18	0
	31	„ Profit and Loss	-	-		9	74	2	0
					26m.		390	0	0

1832		<i>Dr. Bottles,</i>							
<i>Jany</i>	1	To Stock,	-	-	8½ gro.	1	11	9	6
	31	„ Profit and Loss	-	-		9	1	5	6
					8½ gro.		12	15	0

1832		<i>Dr. Antonio Silva &amp; Co.</i>							
<i>Jany</i>	7	To Bills Payable	-	-		4	167	10	0

FOL. 3]

*Contra.**Cr.*

1832									
Jan'y	17	By E. Grimshaw	-	3cwt. 0qr.	8	15	0	0	
	31	" Balance	-	9 " 3 "	9	39	0	0	
				<u>12cwt. 3qr.</u>		<u>54</u>	<u>0</u>	<u>0</u>	

1832									
		<i>Contra.</i>		<i>Cr.</i>					
Jan'y	31	By Balance	-	- 8 ton 5 cwt.	9	214	10	0	

1832									
		<i>Contra.</i>		<i>Cr.</i>					
Jan'y	11	By T. Sherlock & Co.	-	6 m.	7	90	0	0	
	17	" E. Grimshaw	-	10 "	8	150	0	0	
	23	" T. Sherlock & Co.	-	10 "	8	150	0	0	
				<u>26 m.</u>		<u>390</u>	<u>0</u>	<u>0</u>	

1832									
		<i>Contra,</i>		<i>Cr.</i>					
Jan'y	12	By Robert Smith	-	8½ gro.	8	12	15	0	
				<u>8½ gro.</u>		<u>12</u>	<u>15</u>	<u>0</u>	

1832									
		<i>Contra,</i>		<i>Cr.</i>					
Jan'y	1	By Salt	-	-	5	167	10	0	

*Dr. Edward Smyth & Co.* [FOL. 4

[illegible]

		<i>Dr.</i>		<i>Wine,</i>					
				<i>pipes</i>	<i>doz.</i>				
1832									
<i>Jan'y</i>	1	To Stock	-	24	218	1	1952	2	0
	31	„ Profit and Loss	-			9	44	12	6
				24	218		1996	14	6
<i>Feb'y</i>	1	To Stock on hand	19 pipes	166 doz.		15	13	10	0

1832	<i>Dr. Bills Receivable,</i>							
Jan'y	1	To Stock	-	-	1	159	5	0
	11	„ Ward, Pring and Herron	-	-	6	10	0	0
	17	„ Sherlock and Co.	-	-	7	40	0	0
	30	„ Ebenezer Grimshaw	-	-	8	178	0	0
						387	5	0
Feb'y	1	To Stock, Bills on hand	-	-		88	0	0

1832	<i>Dr. Bills Payable,</i>					
<i>Jan'y</i> 19	To Cash	-	-	-	1	36 5 3
31	„ Balance	-	-	-	92171	5 5
					220710	8





*Dr. Warehouse & Stores,* [FOL. 5

[illegible]

1832	<i>Dr.</i>	<i>Salt,</i>			
<i>Jan'y</i>	2	To A. Silva & Co.	-	33 Tons	3 167 10 0
	10	„ Cash, duty	-		1 11 18 4
	31	„ Profit and Loss	-		9 20 4 8
				<hr/> 33	<hr/> 199 13 0
<i>Feb'y</i>	1	To Stock on hand	-	-	62 3 0

1832		<i>Dr. Herrings,</i>					
<i>Jan'y</i>	2	To E. Smyth & Co.	-	70 bar.	4	67	16 3
	31	„ Profit and Loss	-		9	11	13 9
				70 bar.		79	10 0
<i>Feb'y</i>	1	To Stock on hand	-	35 bar.		35	0 0

1832	<i>Dr. William G. Taylor,</i>			
Jan'y 19	To Bills Payable	-	-	4 500 0 0
31	" Robert Smith for his bill	-	-	8 282 0 0
	" Discount	-	-	8 3 3 10
				785 3 10



*Dr. Leghorn Hats,* [FOL. 6

1832									
Jan'y	8	To William G. Taylor	-	4 cases	5	785	3	10	
	10	„ Cash, freight	-	-	1	7	0	6	
				4 cases.		792	4	4	
Feby	1	To Stock on hand	-	4 cases.		792	4	4	

1832		<i>Dr. John Jameson &amp; Co.</i>							
Jan'y	9	To Malt Spirits	-	-	6	26	12	0	
	14	„ Bills Payable	-	-	4	47	8	0	
						74	0	0	

1832		<i>Dr. John Campbell &amp; Co.</i>							
Jan'y	6	To Malt Spirits	-	-	6	25	18	0	
	31	„ John Jameson & Co. (error)	-	-	6	26	12	0	
						52	10	0	
Feby	1	To Stock, for balance	-	-	1	2	10	0	

1832		<i>Dr. Malt Spirits,</i>							
Jan'y	4	To John Jameson & Co.	-	3 pun.	6	47	8	0	
	7	„ Cash, duty	-	-	1	7	6	8	
	7	„ Do.	-	-	1	14	13	4	
	31	„ Profit and Loss	-	-	9	5	19	4	
				3 pun.		75	7	4	
Feby	1	To Stock on hand	-	1 pun.	1	22	17	4	

1832		<i>Dr. Ward, Pring &amp; Herron,</i>							
Jan'y	6	To Opium	-	-	2	11	19	3	
						11	19	3	



*Dr. Castellaine, Schaezler, & Co.* [FOL. 7]

1832				Lr			
Jan'y	1	To Stock for Balance	-	1	42	5	0
	14	" Bills Payable	-	4	266	0	0
	25	" Robert Smith for his draft	-	8	282	0	0
	25	" Discount	-	8	3	3	10
	31	" Balance	-	9	110	1	2
					703	10	0

1832		<i>Dr. Brandy,</i>					
Jan'y	7	To Castellaine & Co.	- 4 casks	7	266	0	0
	31	" Profit & Loss	-	9	52	14	6
			4 casks		318	14	6
Feb'y	1	To Stock on hand	- 2 casks		144	0	0

1832		<i>Dr. T. Sherlock &amp; Co.</i>					
Jan'y	11	To Staves	-	3	90	0	0
	17	" Salt	-	5	75	0	0
	23	" Suudries	-	-	253	0	0
	"	" Ashes (error)	-	8	36	0	0
	31	" E. Grimshaw	-	8	20	0	0
					474	0	0
Feb'y	1	To Stock for balance	-		321	10	10

1832		<i>Dr. Cearns, Cary &amp; Co.</i>					
Jan'y	1	To Stock for Balance	-	1	72	10	4
	31	" Balance	-	9	276	4	8
					348	15	0

FOL. 7]

*Contra,**Cr.*

1832				LF			
Jany	7	By Brandy	-	7	266	0	0
	29	" Ashes	-	8	437	10	0
					703	10	0
Feby	1	By Stock	-		110	1	2

1832							
		<i>Contra,</i>	<i>Cr.</i>				
Jany	23	By Cash	- 1 cask	1	87	0	0
	25	" Robert Smith	- 1 "	8	87	14	6
	31	" Balance	- 2 "	9	144	0	0
			4 casks		318	14	6

1832							
		<i>Contra,</i>	<i>Cr.</i>				
Jany	1	By Stock for Balance	-	1	57	9	2
	17	" Bills Receivable	£40 0 0	4			
		" Cash	34 5 0	1			
		" Discount	0 15 0	8			
					75	0	0
	17	" Cash	-	1	20	0	0
	31	" Balance	-	9	321	10	10
					474	0	0

1832							
		<i>Contra,</i>	<i>Cr.</i>				
Jany	18	By Ashes	-	8	348	15	0
					348	15	0
Feby	1	By Stock	-		276	4	8







*Dr.* *Coutts & Co.* [FOL. 9

1832				LP			
<i>Jan'y</i>	25	To Cash	-	1	200	0	0
	31	" Do.	-	1	210	0	0
					410	0	0
<i>Feby</i>		To Stock for Balance	-		372	1	0

1832		<i>Dr. Rent &amp; Charges,</i>					
<i>Jan'y</i>	25	To Cash—rent	-	1	7	10	0
	29	" Do. postages, &c.	-	1	5	16	8
	"	" Do. salaries	-	1	6	12	0
					19	18	8

1832		<i>Dr. Profit &amp; Loss,</i>					
<i>Jan'y</i>	29	To Cash lost	-	1	0	15	3
	31	" Sugar	-	2	0	12	9
	"	" Rent and Charges	-	9	19	18	8
	"	" Tobacco, decrease of weight	-	2	10	16	0
		" Stock for net gain	-		221	14	6
					253	17	2

1832		<i>Dr. Balance,</i>					
<i>Jan'y</i>	31	To Sundries	-	-	3760	0	8
	"	" Bills Receivable	-	4	88	0	0
	"	" Cash	-	1	126	1	2
	"	" Warehouse and Stores	-	5	1215	0	0
	"	" Sundry Personal Accounts	-	-	840	10	0
					6029	11	10

FOL. 9.]

*Contra.**Cr.*

1832									
Jany	1	By Stock for Balance	-	-	1	37	19	0	
	31	" Balance	-	-	9	372	1	0	
						410	0	0	

1832									
Jany	31	By Profit and Loss	-	-	9	19	18	8	
						19	18	8	

1832									
Jany	31	By Alum	-	-	1	1	2	6	
"	"	" Copperas	-	-	1	0	13	3	
"	"	" Opium	-	-	2	3	1	0	
"	"	" Galls	-	-	2	0	14	6	
"	"	" Clover seed	-	-	3	4	0	0	
"	"	" Barrel Staves	-	-	3	74	2	0	
"	"	" Bottles	-	-	3	1	5	6	
"	"	" Wine	-	-	4	44	12	6	
"	"	" Salt	-	-	5	20	4	8	
"	"	" Herrings	-	-	5	11	13	9	
"	"	" Malt Spirits	-	-	6	5	19	4	
"	"	" Brandy	-	-	7	52	14	6	
"	"	" Ashes	-	-	8	29	5	0	
"	"	" Discount	-	-	"	4	8	8	
						253	17	2	

1832									
Jany	31	By Personal Accounts	-	-	-	386	5	10	
"	"	" Bills Payable	-	-	4	2171	8	5	
"	"	" Stock for my net Estate	-	-	1	3472	0	7	
						6029	11	10	





**Seventh Set.**

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**SINGLE AND JOINT**

**CONSIGNMENT, ADVENTURES,**

**FACTORSHIPS, PARTNERSHIPS, &c.**

*Dublin, January 1st, 1832. [FOL. 1*

L. 1	Sundries Dr. to Stock.			
. 1	Cash for so much, I have			
	in Ready Money £2000 0 0			
. 1	Royal Bank - - - 4000 0 0			
. 1	House and Furniture, worth 1800 0 0			
. 2	Port Wine, 7 Pipes marked			
	A. - - - 560 0 0			
. 2	Adventure in Co. 1. with			
	James Higgins, for 4			
	Pipes - - - 320 0 0			
. 2	Madder in Co. 2. with			
	John Scott, A. - - 300 0 0			
. 2	Robert Runner, due by			
	him - - - 100 0 0			
. 3	John King, our Account of			
	Exchange in Co. 3. 500 0 0			
		9580	0	0
	2			
. 3	Dr. Madder,			
. 1	To Cash for 3 Tons marked B. at £2½			
	per Cwt. - - - 160 0 0	160	0	0
	2			
. 1	Dr. Cash,			
. 2	To Port Wine, for 1 Pipe - - -	94	0	0
	2			
. 3	Dr. Madder,			
. 2	To Port Wine, for 1 pipe bartered with			
	James Reeves, for 1½ Ton of Mad-			
	der, at £3 per Cwt. M. C. - - - 90 0 0	90	0	0

FOL. 2] *Dublin, January 2d, 1832.*

L. 3	<b>Dr. James Walsh,</b>			
. 1	To Cash lent him to be repaid in 1 month with Interest, at 5 per Cent.	100	0	0
	4			
. 1	<b>Dr. Cash</b>			
. 3	To John King of London, O. A. of Ex- change for a Bill of £50 at usance favour of James Quinn, value re- ceived of him at £1¼ per Cent.	50	12	6
	4			
. 1	<b>Dr. Cash,</b>			
. 3	To John King, O. A. of Exchange, for a Bill of £450, at usance, favour of James Williams, value received of him at £1 per Cent.	454	10	0
	4			
. 1	<b>Dr. Royal Bank,</b>			
. 2	To Adventure Co. 1 for net proceeds, Wine - - -	351	0	0
	5			
. 1	<b>Dr. Royal Bank,</b>			
. 6	To Profit and Loss, for Balance of In- terest Account - -	40	0	0
	6			
. 1	<b>Dr. Cash,</b>			
. 1	To Royal Bank for Interest -	40	0	0

*Dublin, January 6th, 1832.* [FOL. 3

L. -	<b>Sundries, Dr. to Sundries,</b>			
. 1	Royal Bank for net proceeds, Madder in Co. 2. A. - -	710	0	0
. 2	Madder, Co. 2. for John Scott's $\frac{1}{2}$ net proceeds - -	346	2	6
. 2	Madder, Co. 2. for my Commission on Sales - -	17	15	0
. 3	John Scott, for Draft on Royal Bank - -	346	2	6
		1420	0	0
. 2	To Madder, Co. 2. for net proceeds - - £710 0 0			
. 3	„ John Scott, for his $\frac{1}{2}$ net proceeds Madder 346 2 6			
. 1	„ Royal Bank for Draft favour J. Scott - 346 2 6			
. 5	„ Commission - 17 15 0			
	<b>£1420 0 0</b>			
	<b>11</b>			
. 3	<b>Dr. John King, O. A. Exchange, Co. 3.</b>			
. 1	To Royal Bank, being a draft given to John Kerr, for his draft of £300 on Coutts and Co. - -	297	0	0
	<b>12</b>			
. 4	<b>Voyage to Hull, per the Lark, Dr.</b>			
. 3	To Madder, B. C. fo. 4 $\frac{1}{2}$ Tons consigned to William Kane of Hull, to Sell for my Account - -	250	0	0
. 1	„ Cash, paid Freight, &c. - -	13	10	0
		263	10	0

VOL. 4] *Dublin, January 13th, 1832.*

L. 4	Dr. William Kerr,			
. 3	To Port Wine, for 1 pipe, sold him, at 2 months	96	0	0
	13			
. 6	Charges Dr.			
. 2	To Port Wine for $\frac{1}{2}$ pipe, bottled for use of House	40	0	0
. -	„ Leakage for remaining $\frac{1}{2}$ , used to fill those that leaked	0	0	0
	13			
. -	Sundries Dr. to Sundries,			
. 3	Madder, D.	300	0	0
. 3	John King, O. A. Exchange	4	1	3
. 3	John King, O. A. Exchange	4	1	3
		308	2	6
. 3	To John King, O. A. Ex. £300 0 0			
. 5	„ John King, his Act. gained by Exchange	4	1	3
. 6	„ Profit and Loss, do.	4	1	3
	£308 2 6			
	25			
. 6	Dr. Profit and Loss,			
. 2	To R. Runner, for balance of his Act.	100	0	0
	26			
. 2	Dr. Port Wine,			
. 4	To James Henry, for 5 pipes at £75	375	0	0
	26			
. 3	Dr. Madder,			
. 4	To Bills Payable for 4 tons D.E. bought of James Ketr, at 2 months	220	0	0



*Dublin, January 27th, 1832. [FOL. 5*

L. 4	<b>James Henry Dr.</b>			
. 1	To Royal Bank, for my draft in his favor	352	10	0
. 6	„ Profit and Loss for discount -	22	10	0
	27	375	0	0
. 4	<b>Bills Payable Dr.</b>			
. 1	To Cash, discounted bills for James Kerr	217	16	5
. 6	„ Profit and Loss for discount -	2	3	7
	28	220	0	0
. -	<b>Sundries Dr. to Cash,</b>			
. 6	Profit and Loss for my $\frac{1}{2}$ defect in hhd. Madder - -	5	5	0
. 3	John Scott, H. A. do. do.	5	5	0
	28	10	10	0
. 5	<b>William Kane, Dr.</b>			
. 1	To Cash paid his draft of £50 with Protest and Charges - -	50	10	0
. 5	„ Commission, at $2\frac{1}{2}$ per cent. -	0	5	0
	February 2d,	50	15	0
. 5	<b>Bills Receivable Dr.</b>			
. 4	To Voyage to Hull, for net proceeds, $4\frac{1}{2}$ tons Madder - -	366	7	6
. 5	„ William Kane - -	50	15	0
	2	417	2	6
. 1	<b>Dr. Cash,</b>			
. 3	To James Walsh, for Principal and Interest, Money lent - -	100	8	4
	2			
. 3	<b>Dr. James Walsh,</b>			
. 6	To Profit and Loss for Interest on Loan	0	8	4

FOL. 6] *Dublin, February 2d, 1832.*

L. 6	Dr. Charges,			
. 1	To Cash, paid House Expenses -	73	10	0
	4			
	Dr. Balance,			
	To Cash - - - -	2113	14	5
	„ Royal Bank - - -	4065	7	6
	„ House, &c. - - -	1800	0	0
	„ Port Wine, marked A. 3 pipes	240	0	0
	„ Do. do. B. 5 do. -	375	0	0
	„ Madder, do. D. 5 Tons -	300	0	0
	„ Do. do. E. 4 do. -	220	0	0
	„ John Scott, H. A. - -	5	5	0
	„ William Kerr - - -	96	0	0
	„ Bills - - - -	417	2	6
		9632	9	5
	4			
	Cr. Balance,			
	By John King H. A. -	4	1	3

1

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**LEGER.**

*Dr.*

**Stock,**

[FOL. 1

1832			LP		
Feb'y	4	To Balance for my net estate	6	9628	8 2
				9628	8 2

1832		<i>Dr.</i>	<i>Cash.</i>					
<i>Jany</i>	1	To Stock	-	-	-	1	2000	0 0
	2	" Port Wine, received for 1 pipe				2	94	0 0
	4	" John King of London, O. A. of Exchange in Co. 3.				3	50	12 6
	"	" John King of London, O. A. of Exchange in Co. 3,				3	454	10 0
	6	" Royal Bank	-	-	-	1	40	0 0
<i>Feby</i>	2	" James Walsh	-	-	-	3	100	8 4
							2739	10 10

1832	<i>Dr. Royal Bank,</i>					
<i>Jan'y</i>	1	To Stock	-	-	14000	0 0
	4	„ Adventure in Co. 1.	-	-	2351	0 0
	5	„ Profit & Loss	-	-	640	0 0
	6	„ Madder in Co. 2.	-	-	2710	0 0
					<hr/> 5101	<hr/> 0 0

1832	<i>Dr.</i>	<i>House, &amp;c.</i>			
<i>Jan'y</i> 1	To Stock for its value	-	-	11800	0 0

FOL. 1]

*Contra,**Cr.*

1832								
<i>Jany</i>	1	By Sundries for the total of my effects and debts - - -	LF					
				9580	0	0		
<i>Feby</i>	4	„ Profit & Loss for my net gain	6	48	8	2		
				9628	8	2		

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	1	By Madder, paid Thomas Willan		3	160	0	0	
	2	„ James Walsh lent him -		3	100	0	0	
	12	„ Voyage to Hull -		4	13	10	0	
	27	„ Bills Payable -		4	217	16	5	
	28	„ John Scott -		3	10	10	0	
	„	„ William Kane of Hull -		5	50	10	0	
<i>Feby</i>	2	„ Charges -		6	73	10	0	
	4	„ Balance remaining in hand -		6	2113	14	5	
					2739	10	10	

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	6	By Cash -		1	40	0	0	
	„	„ John Scott, his Account -		3	346	2	6	
	11	„ John King, O.A. of Ex. in Co. 3.		3	297	0	0	
	27	„ James Henry -		4	352	10	0	
<i>Feby</i>	4	„ Balance -		6	4065	7	6	
					5101	0	0	

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Feby</i>	4	By Balance -		6	1800	0	0	

*Dr.*

### *Port Wine,*

⌈ FOL. 2

[illegible]

1832		<i>Dr. Adventure in Co. l with J. Higgins, each one half,</i>				
Jan'y	1	To Stock, fot 4 pipes Port Wine at £80	1	320	0	0
"		Profit and Loss, gained	6	31	0	0
				351	0	0

1832	<i>Dr. Maddar in Co. 2. with J. Scott, each one half,</i>				
Jan'y 1	To Stock, for my half, at £3 <sup>9</sup> / <sub>16</sub> cwt.		1	300	0 0
	10 tons - - -		5	17 15	0 0
6	„ Commission - - -		3	346	2 6
„	„ John Scott, H. A. - - -		6	46	2 6
„	„ Profit and Loss, gained - - -				
				710	0 0

1832	<i>Dr. Robert Runner,</i>	
Jan'y 1	To Stock	1 100 0 0

FOL. 2]

*Contra,**Cr.*

1832			Mark	Pipes	LF			
<i>Jany</i>	2	By Cash, sold	A.	1	1	94	0	0
"	"	Madder given in barter		1	3	90	0	0
"	13	" Wm. Kerr		1	4	96	0	0
"	"	Charges - -		10	6	40	0	0
"	"	Leakage - -		0 1/2	-	0	0	0
<i>Feby</i>	4	" Balance - -	A.	3	6	240	0	0
			B.	5	6	375	0	0
				12		935	0	0

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	4	By Royal Bank, - -	-	1	351	0	0	
					251	0	0	

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	6	By Royal Bank - -	-	1	710	0	0	
					710	0	0	

1832		<i>Contra,</i>	<i>Cr.</i>					
<i>Jany</i>	25	By Profit and Loss - -	-	6	100	0	0	



**Dr. John King of London, O. A. [FOL. 3  
of Exchange in Co. 3.**

[illegible][illegible]

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1832	<i>Dr.</i>	<i>James Walsh,</i>							
<i>Jany</i>	2	To Cash lent him -	-		1	100	0	0	
	,,	,, Profit and Loss, gained	-		6	0	8	4	
						100	8	4	

[illegible]

FOL. 3]

*Contra,**Cr*

1832				£	Ex.	Lf			
<i>Jany</i>	4	By Cash	-	50	4½	1	50	12	6
"	"	" Cash	-	450	1	1	454	10	0
"	24	" Madder	-			3	300	0	0
							805	2	6

1832									
<i>Jany</i>	12	By Voyage to Hull	-	Mark.	Tons.				
"	"	" Do. Do.	-	B.C.	4½	4	250	0	0
<i>Feby</i>	4	" Balance	-	D.	5	6	300	0	0
"	"	" Do.	-	E.	4	6	220	0	0
							13½	770	0 0

1832									
<i>Feby</i>	2	By Cash	-			1	100	8	4
							100	8	4

1832									
<i>Jany</i>	6	By Madder in Co. 2.	-			2	346	2	6
<i>Feby</i>	4	" Balance	-			6	5	5	0
							351	7	6

**Dr.** *Voyage to Hull, per the Lark, [FOL. 4*  
*Paul Henry, Master,*

1832			Mark	Tons	£	s	d
Jan'y	12	To Madder -	}	B. C.	4½	3	250 0 0
"	"	" Cash -				1	13 10 0
"	"	" Profit and Loss -				6	102 17 6
						366	7 6

1832								
Jany	13	To Port Wine -	-	-	2	96	0 0	

1832								
Jany	27	To Royal Bank -	-	-	1	352	10 0	
"	"	" Profit and Loss -	-	-	6	22	10 0	
							375	0 0

1832								
Jany	27	To Cash -	-	-	1	247	15 5	
"	"	" Profit and Loss -	-	-	6	2	3 7	
							220	0 0



*Dr. William Kane of Hull,* [FOL. 5

1832					Lf					
Jany	28	To Cash	-	-	-	1	50	10	0	
"	"	" Commission at $\frac{1}{2}$ per cent.	-	-	-	5	0	5	0	
							50	15	0	

1832	<i>Dr. John King of London, his Account,</i>				
Feb'y	4.	To Balance due him - -	6	4	1 3

1832	<i>Dr. Bills Receivable,</i>				
<i>Feb'y</i>	2 To Voyage to Hull	-	-	4	417 2 6

1832	<i>Dr. Commission,</i>				
<i>Feb'y</i>	4	To Profit and Loss, gained	-	6	18 0 0
					<hr/> 18 0 0 <hr/>

VOL. 5]

*Contra,**Cr.*

1832				LF				
<i>Feby</i>	2	By Bills Receivable	-	5	50	15	0	
					50	15	0	

1832		<i>Contra,</i>		<i>Cr.</i>				
<i>Jany</i>	24	By John King, O. A. of Exchange		3	4	1	3	

1832		<i>Contra,</i>		<i>Cr.</i>				
<i>Feby</i>	4	By Balance	-	6	417	2	6	

1832		<i>Contra,</i>		<i>Cr.</i>				
<i>Jany</i>	6	By Madder, Co. 2.	-	2	17	15	0	
	23	" William Kane	-	5	0	5	0	
					18	0	0	











## **FARMING ACCOUNTS.**

*Dublin, May 16th, 1832.* [FOL. 1

L. -	Sundries Dr. to Capital,			
. 1	To Cash for so much I have			
	in Ready Money - £453 4 6			
. 2	„ Working Stock, worth 472 0 0			
. 2	„ Feeding Stock, do. 168 15 0			
		1093	19	6
	16			
. 1	Dr. Capital,			
. 6	To A. B. borrowed from him -	100	0	0
	Sept. 19			
. 3	Dr. No. 1,			
. 1	To Cash - - -	8	11	0
. 2	„ Working Stock - for 23 yoks.			
	19			
. 3	Dr. No. 2,			
. 1	To Cash - - -	12	16	8
. 2	„ Working Stock - for 70 loads			
. 2	„ Feeding do. - „ 210 do.			
. 2	„ Working do. - „ 420 yoks.			
	19			
. 4	Dr. No. 4.			
. 1	To Cash - - -	3	2	0
. 2	„ Working Stock - for 20 yoks.			
	19			
. 5	Dr. No. 5,			
. 1	To Cash - - -	15	7	6

FOL. 2] *Dublin, September 19th, 1832.*

L. 5	Dr. No. 6,			
. 1	To Cash - - - -	4	3	6
. 2	„ Working Stock for 17 loads			
. 2	„ Feeding do. „ 53 do.			
. 2	„ Working do. „ 50 yoks.			
	30th January,			
. 2	Cr. Feeding Stock,			
. 1	By Cash, Cattle sold - - -	96	0	0
	30			
. 1	Cr. Cash,			
. 2	By Feeding Stock, bought Cattle -	22	10	0
	30			
. 1	Cr. Cash,			
. 2	By Working Stock - - -	53	1	0
. 3	„ No. 1. - - 1 19 4½			
. 3	„ No. 1. - - 0 15 9			
	30	2	15	1½
. 3	Dr. No. 1,			
. 2	To Working Stock for 117 yoks.			
	30			
. 3	Cr. No. 1,			
. 1	By Cash, sold 60 boles Wheat at £2 14	162	0	0
. 3	„ No. 2, for 18 boles sowed upon it	54	0	0
. 2	„ Working Stock, litter laid up equal to 2 acres - - -			
. 2	„ Feeding Stock do. do. equal 1 acre			

*Dublin, January 30th, 1832.* [FOL. 3]

L. 3	Dr. No. 2,			
. 1	To Cash, paid for lime - -	150	0	0
. 2	„ Working Stock, 30 yoks.			
	30			
. 4	Dr. No. 3,			
. 1	To Cash, paid for cutting Oats -	10	0	0
. 2	„ Working Stock, for 17 loads -			
. 2	„ Feeding do. 53 do. -			
. 2	„ Working do. 132 yoks.			
	30			
. 1	Dr. Cash,			
. 4	To No 3, for 10 boles at 30s. -	15	0	0
	30			
. 4	Cr. No. 3,			
. 2	By Working Stock, for 92½ boles -	138	15	0
. 6	„ Household 15 do. -	22	10	0
. 2	„ Feeding Stock, straw equal to 4 acres			
	30			
. 4	Cr. No. 4,			
. 2	By Working Stock, hay and grass equal to 12½ acres -			
. 2	„ Feeding Stock, do. do. 1½ acre			
	30			
. 5	Dr. No. 5,			
. 1	To Cash, paid labourers	9	4	9
. 2	„ Working Stock for 38 yoks.			

FOL. 4] *Dublin, January 30th, 1832.*

L. 5	Cr. Field, No. 5,			
. 1	By Cash, sold Barley 44 boles at 4ls.	90	4	0
. 6	„ Household for 2 boles	4	2	0
. 2	„ Feeding Stock, straw equal to 2 acres			
	30			
. 5	Dr. Field, No. 6,			
. 1	To Cash, paid reaping peas	2	5	9
. 2	„ Working Stock for 43 yoks.			
	30			
. 5	Cr. Field, No. 6,			
. 2	By Working Stock, for 2½ acres produce			
. 6	„ Household „ 2½ do.			
. 4	„ Field, No. 3. „ ½ do.			
. 2	„ Feeding Stock „ 6 do.			
	30			
. 6	Cr. Field, No. 7,			
. 2	By Feeding Stock for 3½ acres			
	10th May,			
. 1	Cr. Cash,			
. 6	By Houshold	41	3	0
. 3	„ Field, No. 1, paid Rent			
	and income Tax £63 0 0			
. 3	„ do. „ 2, do. do. 57 15 0			
. 4	„ do. „ 3, do. do. 49 17 6			
. 4	„ do. „ 4, do. do. 33 1 6			
. 5	„ do. „ 5, do. do. 42 0 0			
. 5	„ do. „ 6, do. do. 31 10 0			
. 6	„ do. „ 7, do. do. 16 16 0			
		294	0	0

*Dublin, 10th May 1833.* [FOL. 5

L. 1	Cr. Cash,			
. 2	By Working Stock, paid various ac-			
	counts - - -	38	11	0
	10			
. 3	Dr. Field, No. 1,			
. 5	To No. 6, for 25 boles sowed -	51	5	0
. 2	„ Working Stock, for 77 yoks.			
	10			
. 3	Cr. Field, No. 1,			
. 1	By Cash, Oats sold 22½ boles at 40s.	45	0	0
. 4	„ No. 4, for 16 boles sowed at 40s.	32	0	0
. 2	„ Feeding Stock, straw equal to 1 acre			
	10			
. 4	Dr. Field, No. 3,			
. 2	To Working Stock, for 14 loads -			
. 2	„ Feeding do. 42 do. -			
. 2	„ Working do. 70 yoks. -			
	10			
. 2	Cr. Working Stock,			
. 4	By Field, No. 4, for 58 yoks. -			
. 5	„ do. „ 5, „ 4 do. -			
	10			
. 5	Cr. Field, No. 5,			
. 5	By Field, No. 6, for 12 boles sowed	25	4	0
. 2	„ Working Stock, straw equal to ½ acre			
. 2	„ Feeding do. do. do. ¼ do.			

FOL. 6] *Dublin, 10th May, 1832.*

L. 5	Dr. Field, No. 6,			
. 2	To Working Stock for 15 loads			.
. 2	„ Feeding do. 35 do.			
. 2	„ Working do. 63 yoks.			
	10			
. 5	Cr. Field, No. 6,			
. 2	By Working Stock, for 7 boles peas at 4ls. - - -	14	7	0
	10			
. 6	Dr. Field, No. 7,			
. 1	To Cash, bought Oats for amount -	23	5	0
. 2	„ Working Stock for 67 yoks.			
	10			
. 7	Dr. Balance,			
. 1	To Cash remaining on hand -	170	12	2½
. 2	„ Working Stock valued at -	447	1	0
. 2	„ Feeding do. do. -	174	15	0
3	„ Field, No. 1, Wheat on hand at market price - -	312	0	0
5	„ do. No. 5, Oats do. do.	68	8	0
	10	1172	16	2½
. 7	Cr. Balance,			
. 6	By A. B. due to him - -	100	0	0





# Leger

## INDEX TO FARMING ACCOUNTS.

<b>A</b>		<b>H</b>	
	FOL		FOL
A. B. ....	6	Household, ....	6
<b>B</b>		<b>P</b>	
Balance, ....	7	Profit and Loss .....	7
<b>C</b>		<b>W</b>	
Capital, ....	1	Working Stock, .....	2
Cash, ....	1		
<b>F</b>			
Feeding Stock, .....	2		
Field, No. 1. ....	3		
Do.    "   2. ....	3		
Do.    "   3. ....	4		
Do.    "   4. ....	4		
Do.    "   5. ....	5		
Do.    "   6. ....	5		
Do.    "   7. ....	6		




FOL. 1]

*Contra,**Cr.*

1832					LF		
		By Sundries	-	-	-	1093	19 6
		„ Profit and Loss for net gain	-	-	7	78	16 8½
						<u>1172</u>	<u>16 2½</u>
1832							
			<i>Contra,</i>	<i>Cr.</i>			
Sept.	19	By Field, No. 1.	-	-	3	8	11 0
		„ do. No. 2.	-	-	3	12	16 8
		„ do. No. 4.	-	-	4	3	2 0
		„ do. No. 5.	-	-	5	15	7 6
		„ do. No. 6.	-	-	5	4	3 6
1833							
Jan'y	30	„ Feeding Stock	-	-	2	22	10 0
		„ Working Stock	-	-	2	53	1 0
		„ Field, No. 1.	-	-	3	2	15 1½
		„ do. No. 2.	-	-	3	150	0 0
		„ do. No. 3.	-	-	4	10	0 0
		„ do. No. 5.	-	-	5	9	4 9
		„ do. No. 6.	-	-	5	2	5 9
May	10	„ Household	-	-	6	41	3 0
		„ Fields, Nos. 1. 2. 3. 4. 5. 6. & 7.					
		Rent Crop for 1832	£280	0	0	-	
		Income tax	14	0	0	-	
						<u>294</u>	<u>0 0</u>
		„ Working Stock	-	-	2	38	11 0
		„ Field, No. 7.	-	-	6	23	5 0
		„ Balance in hand	-	-	7	170	12 2½
						<u>861</u>	<u>8 6</u>

*Dr.*                      *Working Stock,*                      [FOL. 2

1832			Acres	Boles	LF			
May	16	To Capital - -			1	472	0	0
1833								
Jany	30	„ Cash, Servant's wages			1	53	1	0
		„ Field, No. 1. at £9.	2		3	18	0	0
		„ do. No. 3. „ 30s.		92½	4	138	15	0
		„ do. No. 4. „ £9.	12½		4	112	10	0
		„ do. No. 6. „ £9.	2½		5	22	10	0
May	10	„ Cash, various accounts			1	38	11	0
		„ Field, No. 5. at £9.	½		5	4	10	0
		„ do. No. 6. „ 41s.		7	5	14	7	0
								
			17½	99½		874	4	0

*Dr.*                      *Feeding Stock,*

1832			Acres					
May	16	To Capital - -			1	168	15	0
1833								
Jany	30	„ Cash for Sundries -			1	22	10	0
		„ Field, No. 1. - at £9.	1	3	9	0	0	0
		„ do. No. 3. - „ do.	4	4	36	0	0	0
		„ do. No. 4. - „ do.	1½	4	13	10	0	0
		„ do. No. 5. - „ do.	2	5	18	0	0	0
		„ do. No. 6. - „ do.	6	5	54	0	0	0
		„ do. No. 7. - „ do.	3½	6	31	10	0	0
May	10	„ do. No. 1. - „ do.	1	3	9	0	0	0
		„ do. No. 5. - „ do.	¾	5	6	15	0	0
			19¾		369	0	0	0

FOL. 2]

*Contra,**Cr.*

1832				Loads	Ykms.	LF			
Sept.	19	By Field, No. 1. at 6s. 6d.			23	3	7	9	6
		" do. No. 2. " 5s. 0d.		70		3	17	10	0
		" do. No. 2. " 6s. 6d.			420	3	136	10	0
		" do. No. 4. " 6s. 6d.			20	4	6	10	0
		" do. No. 6. " 5s. 0d.		17		5	4	5	0
		" do. No. 6. " 6s. 6d.			50	5	16	5	0
1833									
Jan'y	30	" do. No. 1. " 6s. 6d.			117	3	38	0	6
		" do. No. 2. " 6s. 6d.			30	3	9	15	0
		" do. No. 3. " 5s. 0d.		17		4	4	5	0
		" do. No. 3. " 6s. 6d.			132	4	42	18	0
		" do. No. 5. " 6s. 6d.			38	5	12	7	0
		" do. No. 9. " 6s. 6d.			43	5	13	19	6
May	10	" do. No. 1. " 6s. 6d.			77	3	25	0	6
		" do. No. 3. " 5s. 0d.		14		4	3	10	0
		" do. No. 3. " 6s. 6d.			70	4	22	15	0
		" do. No. 4. " 6s. 6d.			58	4	18	17	0
		" do. No. 5. " 6s. 6d.			4	5	1	6	0
		" do. No. 6. " 5s. 0d.		15		5	3	15	0
		" do. No. 6. " 6s. 6d.			63	5	20	9	6
		" do. No. 7. " 6s. 6d.			67	6	21	15	6
		" Balance, present value				7	447	1	0
				133	1212		874	4	0

*Contra,**Cr.*

1832				Loads					
Sept.	19	By Field, No. 2. - at 5s.		210	3	52	10	0	
		" do. No. 6. - " do.		53	5	13	5	0	
1833									
Jan'y	30	" Cash for Sundries			1	96	0	0	
		" Field, No. 3. - " do.		53	4	13	5	0	
May	10	" do. No. 3. - " do.		42	4	10	10	0	
		" do. No. 6. - " do.		35	5	8	13	0	
		" Balance present value -			7	174	15	0	
				393		369	0	0	

*Dr.**Field, No. 1.*

[FOL. 3]

			Boles	Loads	Ykngs	LF			
1832	Sept. 19	To Cash -				1	8	11	0
		„ Working Stock at 6s. 6d.			23	2	7	9	6
1833	Jany 30	„ Cash -				1	2	15	1½
		„ Working Stock at 6s. 6d.			117	2	38	0	6
May 10		„ Cash for Rent Crop for 1832 £60.				1			
		„ Cash for Income tax at £5 7/8 cent. £3.							
						1	63	0	0
		„ Field, No. 6. at 41s.	25			5	51	5	0
		„ Working Stock at 6s. 6d.			77	2	25	0	6
		„ Profit & Loss, gain				7	444	18	4½
			25		217		641	0	0

*Dr.**Field, No. 2.*

			Boles	Loads	Ykngs.				
1832	Sept. 19	To Cash, draining				1	12	16	8
		„ Wrkng Stock at 5s0d		70		2	17	10	0
		„ Feeding do. „ 5s0d		210		2	52	10	0
		„ Wrkng. do. „ 6s6d			420	2	136	10	0
1833	Jany 30	„ Field, No. 1. „ £3	18			3	54	0	0
		„ Cash for Lime 600 Boles „ 5s0d				1	150	0	0
		„ Wrkng Stock „ 6s6d			30	2	9	15	0
May 10		„ Cash, Rent Crop, 1832 £55 0s				1			
		„ Cash, Income tax at 5 per Cent. £2 15s							
						1	57	15	0
			18	280	450		490	16	8

**FOL. 37**

***Contra,***

**Cr.**

1833	Boles thrad.		Acres	Boles	LF				
Jan'y 30	20	By Cash for wheat							
		at - £2 14s		60	1	162	0	0	
	120	„ Field, No. 2. at £3 0s		18	3	54	0	0	
	81	„ Wrkng Stock, £9 0s	2		2	18	0	0	
		„ Feeding do. „ £9 0s	1		2	9	0	0	
May 10		„ Cash „ 40s		22½	1	45	0	0	
		„ Field, No. 4. „ 40s		16	4	32	0	0	
		„ Fdng. Stock „ £9 0s	1		2	9	0	0	
		„ Balance, for Wheat on hand „ 60s		104	7	312	0	0	
	221			4	220½	641	0	0	

**Contra,**

***Cr.***

[illegible]



Dr.

Field, No. 3.

[FOL. 4

1832			Bales	Loads	Ykgs.	Lf			
Jan'y	30	To Cash - - -				1	10	0	0
		„ Wrkng. Stock at 5s 0d		17		2	4	5	0
		„ Feeding do. „ 5s 0d		53		2	13	5	0
		„ Working do. „ 6s 6d			132	2	42	18	0
		„ Field, No. 6. sd. pot.				5	2	5	0
May	10	„ Cash, Rent 1822 £47 10 0				1			
		„ Cash, In- come tax, at 5 $\frac{1}{2}$ cent £2 7 6							
						1	49	17	6
		„ Wrkng. Stock at 5s 0d		14		2	3	10	0
		„ Feeding do. „ 5s 0d		42		2	10	10	0
		„ Working do. „ 6s 6d			70	2	22	15	0
		„ Profit & Loss profit				7	52	19	6
				126	202		212	5	0

Dr.

Field, No. 4.

1832			Bales	Loads	Ykgs.				
Sept.	19	To Cash - - -				1	3	2	0
		„ Wrkng. Stock at 6s 6d			20	2	6	10	0
1833		„ Cash, Rent							
May	10	„ Crop, 1832 £31 10 0				1			
		„ Cash, In- come tax, at 5 $\frac{1}{2}$ cent £1 11 6							
						1	33	1	6
		„ Field, No. 1 at 40s 0d	16			3	32	0	0
		„ Wrkng. Stock at 6s 6d			58	2	18	17	0
		„ Profit & Loss, profit				7	32	9	6
			16		78		126	0	0



*Dr.* *Field, No. 5.* [FOL. 5

			Poles	Loads	Ykngs.	LF			
1832	Sept. 19	To Cash, grass-seeds				1	15	7	6
1833									
Jany 30		„ Do. - -				1	9	4	9
		„ Wrkng. Stock at 6s6d			38	2	12	7	0
May 10		„ Cash, Rent Crop 1832 - £40				1			
		„ Cash, Income tax at 5 per cent £2				1	42	0	0
					4	2	1	6	0
		„ Wrkng. Stock at 6s6d				7	136	17	9
		„ Profit & Loss							
					42		217	3	0

*Dr.* *Field, No. 6.*

			Poles	Loads	Ykngs.				
1832	Sept. 19	To Cash - -				1	4	3	6
		„ Wrkng. Stock at 5s0d		17		2	4	5	0
		„ Feeding do. „ 5s0d		53		2	13	5	0
		„ Working do. „ 6s6d			50	2	16	5	0
1833									
Jany 30		„ Cash - -				1	2	5	9
		„ Wrkng. Stock at 6s6d			43	2	13	19	6
May 10		„ Cash, Rent Crop, 1832 £30 0				1			
		„ Cash, Income tax, at 5 % Cent £1 10							
						1	31	10	0
		„ Field, No. 5. at 42s.	12			5	25	4	0
		„ Wrkng. Stock „ 5s0d		15		2	3	15	0
		„ Feeding do. „ 5s0d		35		2	8	15	0
		„ Working do. „ 6s6d			63	2	20	9	6
		„ Profit & Loss				7	20	14	9
			12	120	156		164	12	0

**FOL. 57**

***Contra,***

**Cr.**

[illegible]

**Contra,**

**Cr.**

[illegible]

*Dr.* *Field, No. 7.* *FOL. 6]*

1833			Bols	Loads	Yangs	LF			
May	10	To Cash, Rent							
		1832 £16 0s							
		„ Cash, Income							
		tax, at 5 $\frac{1}{2}$							
		Cent £ 0 16s							
						1	16	16	0
		„ Cash for seed							
		Oats - at 3ls	15			1	23	5	0
		„ Wrkng. Stock,, 6s6d			67	2	21	15	6
			15		67		61	16	6

*Dr.* *Household,*

1833									
Jan	30	To Field, No. 3.	-	-		4	22	10	0
		„ do. No. 5.	-	-		5	4	2	0
		„ do. No. 6.	-	-		5	20	5	0
May	10	„ Cash	-	-		1	41	3	0
							88	0	0

*Dr.* *A. B.*

1833									
		To Balance due him	-	-		7	100	0	0



Dr.

*Profit & Loss,*

[FOL. 7

1833

		LF			
To Field, No. 2.	- -	3	490	16	8
„ do. No. 7.	- -	6	30	6	6
„ Household -	- -	6	88	0	0
„ Capital, net gain, after paying Household, &c.	- -	1	78	16	8½
			687	19	10½

1833

Dr. *Balance,*

To Cash in hand	- -	1	170	12	2½
„ Working Stock valued at	- -	2	447	1	0
„ Feeding Stock, valued at	- -	2	174	15	0
„ Field, No. 1. Wheat in hand at Market price	- -	3	312	0	0
„ do. No. 5. Oats in hand	- -	5	68	8	0
			1172	16	2½











1

